

APPENDIX.

TREASURY DEPARTMENT,
Washington, September 26, 1917.

The honorable the ATTORNEY GENERAL,
Washington, D. C.

SIR: In response to your personal inquiry with regard to the interpretation given the act of July 27, 1912, by this department, I beg to say that the final day named in that act for the filing of claims for illegally collected legacy taxes has been held uniformly to be the final day upon which original claims may be presented for the refunding of taxes paid upon contingent beneficial interests not vested in possession or enjoyment prior to July 1, 1902. Accordingly, every original claim filed after January 1, 1914, for the refunding of tax collected upon such contingent interests has been rejected. No exception has been made to this rule.

Respectfully,

B. R. NEWTON, *Acting Secretary.*

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